

**Example 5B - Multiple unit dwellings with multiple owners**

YEAR \_\_\_\_\_

Seller lived in one of the units.

CALIFORNIA FORM

# 2007 Real Estate Withholding Tax Statement

**593-B**

Attach to Form 593, Real Estate Withholding Remittance Statement

**Copy A FOR FRANCHISE TAX BOARD**

**Part I Withholding Agent (Payer/Sender)** Check one: ☒ Escrow/Title Company ☐ Accommodator/Intermediary ☐ Buyer

Name, Mailing Address, (number and street, PO Box, rural route, Apt. no., suite, room, or PMB no.), City, State, and ZIP Code

All Right Escrow  
1234 Main Street  
Anytown, CA 95000

☒ FEIN ☐ CA Corp. No

99-1100000

SSN or ITIN

**Seller or Transferor (Co**

Name, Mailing Address, (number and street, PO Box, rural route, Apt. no., suite, room, or PMB no.), City, State, and ZIP Code

Doris Plexowner  
999 Feline Lane  
Terrier, CA 92111

SSN or ITIN

501-11-0111

Spouse's SSN or ITIN (if jointly owned)

☐ FEIN

**Important!**  
Enter the correct  
ownership percentage.

Helen owned a 50% interest in a four-plex. The total sales price of the four-plex was \$840,000. One unit was her principal residence (she completed Form 593-C).

After the value of her principal residence (based on square footage) is deducted, \$630,000 is subject to real estate withholding and is the amount entered in Box 3.

\$840,000 (Total Sales Price)  
- \$210,000 (Value of Helen's residential unit)  
**\$630,000 (Amount to be entered in Box 3)**

**Escrow or Exchange Information**

1 Escrow or Exchange Number <b>56987PP</b>	2 Date of Transfer, Exchange Completion, Exchange Failure, or Installment Payment <b>09/10/2007</b>	3 Total Sales Price \$ <b>630,000.00</b>	4 Ownership Percentage <b>50 . 00</b> %
5 Address (or parcel number and county) of the California real property transferred <b>1122 Poodle Court Terrier, CA 92111</b>	6 Withholding Method Selected Check one: <input checked="" type="checkbox"/> Total Sales Price (complete box 7a and 7b, skip box 8 and 9) <input type="checkbox"/> Alternative Election (skip box 7a and 7b, complete box 8 and/or 9)	7a Amount Subject to Withholding (Total Sales Price) \$ <b>315,000.00</b> Check One: <input checked="" type="checkbox"/> Total Sales Price x Ownership % <input type="checkbox"/> Installment Sale Payment <input type="checkbox"/> Boot <input type="checkbox"/> Failed Exchange (Total Sales Price x Ownership %) <input type="checkbox"/> Failed Exchange (Less Boot at Sale)	
7b Amount Withheld From This Seller (Total Sales Price) \$ <b>10,489.50</b> (.0333 x Amount subject to withholding from box 7a)	8 Amount Withheld From This Seller (Alternative Election) \$ _____ Enter the amount from Form 593-E, line 17. Check One (see instructions): <input type="checkbox"/> 9.3% Individual <input type="checkbox"/> 8.84% Corporation <input type="checkbox"/> 10.84% Bank and Financial Corporation <input type="checkbox"/> 1.5% S Corporation <input type="checkbox"/> 3.5% Financial S Corporation	9 Installment Withholding Percent _____% (Percent from Box 9 instructions) <b>Apply this percent to all installment payments.</b>	

No signature required  
if this box is checked.

Preparer: Name and Title (please type or print)

**Pati Perfect, Escrow Officer**

Telephone Number

**( 916 ) 555-1212**

**Part II Election and Certification of Seller or Transferor (Complete and Sign if you elect the Alternative Withholding Amount and you checked "Alternative Election" in box 6 and completed box 8 and/or 9.)**

Title and escrow persons and exchange accommodators are not authorized to provide legal or accounting advice for purposes of determining withholding amounts. Transferors are strongly encouraged to consult with a competent tax professional for this purpose.

Under penalties of perjury, I elect the alternative withholding and hereby certify that the information provided above is, to the best of my knowledge, true and correct. I understand that the Franchise Tax Board may review relevant escrow documents to ensure withholding compliance.

Seller's name (type or print) \_\_\_\_\_

Seller's signature \_\_\_\_\_ Date: \_\_\_\_\_

Spouse's name (if jointly owned) \_\_\_\_\_

Spouse's signature (if jointly owned) \_\_\_\_\_ Date: \_\_\_\_\_